

Request No.: AG-5-1

Referring to the Company's response to Information Request AG-1-63, page 3, please provide a complete and detailed description of the liability "Reclass" amount, Batch No. 45604 and please also provide the corresponding account(s) debited (credited).

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-1, specifically references FG&E's response to AG-1-63, that was filed on 2/2/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-2

Referring to the Company's response to Information Request AG-1-63, page 4, please provide a complete and detailed description of the liability "Compensation" amount, Batch No. 58369 and please also provide the corresponding account(s) debited (credited).

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-2, specifically references FG&E's response to AG-1-63, that was filed on 2/2/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-3

Referring to the Company's response to Information Request AG-1-64, please provide the amount of lease payments expensed during 1999 and 2000 associated with the John Hancock Investors Trust lease. Please indicate whether any late payments or other fees were also incurred.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-3, specifically references FG&E's response to AG-1-64, that was filed on 1/26/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-4

Referring to the Company's response to Information Request AG-1-65, please provide a complete and detailed description of the Deferred Costs - System Development. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the amount credited to Account 923.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-4, specifically references FG&E's response to AG-1-65, that was filed on 1/24/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-5

Referring to the Company's response to Information Request AG-1-66, please provide a complete and detailed description of the System Control & Load Dispatching and ISO Expenses. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the amount included in distribution expenses.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-5, specifically references FG&E's response to AG-1-66, that was filed on 2/2/01, and supplemented by the Company on or about 3/5/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-6

Referring to the Company's response to Information Request AG-1-66, please provide a complete and detailed description of the Prepaid Property Taxes Expenses adjustment. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the adjustment.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-6, specifically references FG&E's response to AG-1-66, that was filed on 2/2/01, and supplemented by the Company on or about 3/5/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-7

Referring to the Company's response to Information Request AG-1-68, please provide a complete and detailed description of the OS Unitil Service Corp Expenses. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the amount included in distribution expenses.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-7, specifically references FG&E's response to AG-1-68, that was filed on 1/24/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-8

Referring to the Company's response to Information Request AG-1-68, please provide a complete and detailed description of the OS Amort Mass Restr Def Dr Expenses. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the amount included in distribution expenses.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-8, specifically references FG&E's response to AG-1-68, that was filed on 1/24/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-9

Referring to the Company's response to Information Request AG-1-68, please provide a complete and detailed description of the OS Amort of SOS Deferred Debit. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the amount included in distribution expenses.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-9, specifically references FG&E's response to AG-1-68, that was filed on 1/24/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-10

Referring to the Company's response to Information Request AG-1-68, please provide a complete and detailed description of the Amort of Logica Def Debit (SOS) Expenses. Please also itemize those costs and provide the workpapers, calculations, formulas, assumptions used to determine the amount included in distribution expenses.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-10, specifically references FG&E's response to AG-1-68, that was filed on 1/24/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-11

Referring to the Company's response to Information Request AG-1-73, please provide the amounts of each advertising expense charged to the electric division.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-11, specifically references FG&E's response to AG-1-73, that was filed on 1/29/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-12

Referring to the Company's response to Information Request AG-1-74, please provide the amounts of each donation expense charged to the electric division.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-12, specifically references FG&E's response to AG-1-74, that was filed on 1/22/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel

Request No.: AG-5-13

Referring to the Company's response to Information Request AG-1-17, please provide work orders and closing reports for the Company's Account 362 Station Equipment additions.

Response:

OBJECTION. FG&E objects to this request as untimely because it is outside the scope of the revised procedural schedule agreed to by the parties that allowed follow-up discovery only as to AG-2-6 through AG-2-13. See Assented-To Motion for Revised Procedural Schedule, 3/29/01. This request, AG-5-13, specifically references FG&E's response to AG-1-17, that was filed on 1/19/01, and supplemented by the Company on 2/23/01.

Notwithstanding the objection, but specifically maintaining it, FG&E will state that it will provide a response to this request as soon as it is able to compile the requested information.

Person Responsible: Stephen J. Curran

As to Objection: Legal Counsel